## ABSTRACT OF THE DISCLOSURE

A panel comprising at least one layer of thermoformable plastics material having separate regions of different thickness, is obtained by a method comprising the steps of:

- extruding of a sheet of plastics material with the addition to the said material of an expansion agent, the extrusion being conducted in conditions such as to avoid expansion of the material or to cause only partial expansion thereof;
- heating the thus-obtained sheet to a temperature such as to cause post expansion of the material; and
- thermoforming the sheet in a thermoforming cavity of complementary shape to the desired panel so that the thermoformed panel produced has in the regions of greater thickness an expanded cellular structure where the material has a lower density than the density of the material in the regions of lesser thickness.

(Fig. 4)